



STATE OF MISSISSIPPI
HALEY BARBOUR, GOVERNOR
DEPARTMENT OF PUBLIC SAFETY
RUSTY FORTENBERRY
COMMISSIONER

FINANCIAL AUDIT FINDINGS

January 20, 2004

Honorable Phil Bryant, State Auditor
Office of the State Auditor
State of Mississippi
P. O. Box 956
Jackson, MS 39205-0956

Dear Mr. Bryant:

We are in receipt of the Financial Audit Management Report dated December 22, 2003, to the Mississippi Department of Public Safety for Fiscal Year 2003. Upon review of the report, we are pleased to note your staff found no instances of material weakness in internal control and no reportable instance of noncompliance as required under Government Auditing Standards.

Below please find responses and corrective action plans for each finding listed in the aforementioned report.

AUDIT FINDINGS:

Controls over the Review of Payroll Should Be Strengthened

Response:

The finding noted, that during the review of controls over salary expenditures that the monthly payroll reports were not consistently initialed and dated as evidence that a final review had been performed. Although evidence of the review was not present, reviews of the monthly payroll reports were and are being performed. We agree that evidence of the independent and /or supervisory review is important and the procedures have been changed accordingly.

Corrective Action Plan:

The monthly payroll reports and related documentation will provide written evidence of the independent and /or supervisory review.

SPAHRs Access Levels Should Be Reviewed

Response:

The finding centers around the segregation of the human resource and payroll functions as they relate to the security levels provided in SPAHRs. We agree that the segregation of these functions is important for good internal controls. As in prior years, the Personnel and the Payroll divisions have continued to review SPAHRs security groups and have minimized the number of employees with access to the system based on business needs.

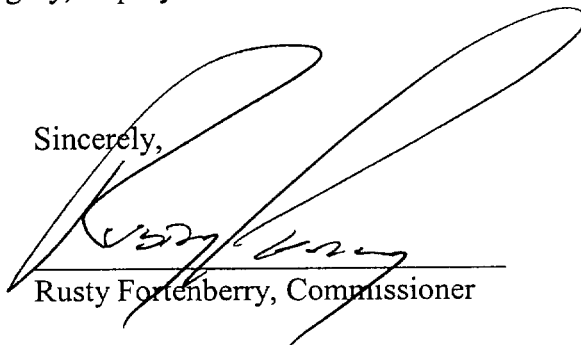
Corrective Action Plan:

All access levels in SPAHRs have been reviewed and due to recent personnel changes the number of employees that have *update* capability in both the human resources and payroll functions of SPAHRs has been reduced. We will continue to review the access levels for staff periodically.

Once again, we want to commend your staff for the professional manner in which they conducted the audit.

The contact person for corrective action plans is Greg Gregory, Deputy Administrator.

Sincerely,



Rusty Fortenberry, Commissioner

cc: Melvin Maxwell
Bonnie Sides
Luann Ainsworth
Shelah Hartfield
Greg Gregory